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Retraction

Retracted: Define Electronic Enterprise Financial Management Information Decision-Making Process Based on IoT and the ERP Model

International Transactions on Electrical Energy Systems

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This article has been retracted by Hindawi following an investigation undertaken by the publisher [1]. This investigation has uncovered evidence of one or more of the following indicators of systematic manipulation of the publication process:

(1) Discrepancies in scope

(2) Discrepancies in the description of the research reported

(3) Discrepancies between the availability of data and the research described

(4) Inappropriate citations

(5) Incoherent, meaningless and/or irrelevant content included in the article

(6) Peer-review manipulation

The presence of these indicators undermines our confidence in the integrity of the article's content and we cannot, therefore, vouch for its reliability. Please note that this notice is intended solely to alert readers that the content of this article is unreliable. We have not investigated whether authors were aware of or involved in the systematic manipulation of the publication process.

Wiley and Hindawi regrets that the usual quality checks did not identify these issues before publication and have since put additional measures in place to safeguard research integrity.

We wish to credit our own Research Integrity and Research Publishing teams and anonymous and named external researchers and research integrity experts for contributing to this investigation.

The corresponding author, as the representative of all authors, has been given the opportunity to register their agreement or disagreement to this retraction. We have kept a record of any response received.

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[1] H. Su, "Define Electronic Enterprise Financial Management Information Decision-Making Process Based on IoT and the ERP Model," *International Transactions on Electrical Energy Systems*, vol. 2022, Article ID 1191031, 8 pages, 2022.

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Research Article

Define Electronic Enterprise Financial Management Information Decision-Making Process Based on IoT and the ERP Model

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In order to realize the financial quality management of listed energy companies and realize the economical development of enterprises, the author proposes a refined evaluation method for the financial management quality of listed energy companies based on the Internet of Things and the ERP model. By introducing the concept of IoT, ERP and the financial characteristics of listed energy companies select an energy power supply enterprise as a pilot unit, combine the development strategy and the current challenges, and conducting a comprehensive analysis of the process and effect of its implementation of the financial management system, this reflects the superiority of the refined evaluation method of financial management quality of listed energy companies based on the Internet of Things and the ERP model. Pilot experiments show that, comparing before the pilot program, the financial operation status of listed companies has increased by 13.59% in total assets, positive growth achieved. The refined evaluation method of the financial management quality of listed energy companies based on the Internet of Things and the ERP model can realize the economic development of enterprises.

1. Introduction

The application of the Internet of Things and information technology is one of the effective means for enterprises to improve management; it has realistic and far-reaching significance in improving enterprise management levels and improving economic benefits. The ERP enterprise resource planning system represents the most advanced management concepts and information technology application results of today's international enterprises, its functions cover all aspects of enterprise operation and management, and it is the most complex information management system, its effective application can optimize the business process, rationally allocate resources, thereby improving economic benefits and enhancing the core competitiveness of enterprises. After decades of rapid development, ERP has been widely adopted by many large multinational companies and group companies in the world and has become an important part of enterprise information integration and business process reorganization, one of the main driving forces to speed up the process of enterprise informatization [1, 2]. Chinese enterprises have also begun to enter the heyday of ERP popularization and comprehensive promotion and application, enterprise informatization is based on promoting enterprise innovation and upgrading, and effectively improving management level and powerful weapons as competitiveness. Needless to say, the financial management of an enterprise is an essential enterprise system, and every enterprise should be placed in the primary position of financial management. Now, financial management is more refined, and the performance of enterprises in financial management also has a more accurate and broader requirement. The ability of an enterprise is to respond quickly and in a timely manner to take the most effective measures [3]. Business managers are faced with many challenges that are unprecedented. First of all, in order to adapt to the globalization of the economy and in order to improve the fierce competition for survival, the company has more and more requirements for the amount of external information. In the entire industrial value chain, each company should be an important checkpoint and strictly related to financial management, in order to seek the profit point of growth as the fundamental

enterprise and in order to cope with the rapidly changing competitive environment [4]. Second, with the improvement of people's living standards now, there are higher requirements for the choice of enterprise products, in order to meet the growing demand and the choice of customers, enterprises are constantly changing their concepts and striving to meet the pursuit of customers' personalized needs. Therefore, companies need to change the way of production. Traditional financial management to "strengthen cost accounting and provide a reliable basis for pricing financial methods" to deal with the market's noncompliance with the requirements of modern society. As customer needs and customer capabilities change, companies must develop new compliance selection criteria that are changing. There is also manual work used by some small companies, which seriously affects the efficiency of financial services [5].

Therefore, the author, based on the IoT and ERP model, creatively proposed a refined evaluation method for the financial management quality of listed energy companies. This demonstrates the importance of the Internet of Things and the ERP model to realize the economic and economic development of enterprises.

2. Literature Review

Research on the Internet of Things ERP model financial system. Din and Paul proposed that, from the perspective of management and decision-making, the possible management problems in the application process of the ERP system are discussed, and it is emphasized that the application of the system should serve the strategy of the enterprise and adapt to the actual situation of the enterprise. This paper analyzes and studies the procurement, storage, and use of materials in the British clothing and textile industry under the environment; the management methods of enterprise inventory and materials; and the contribution of the financial management system to enterprise management are expounded from the perspective of managing the benefits [6]. Yang and Li studied the impact of interdepartmental interdependence on the use of financial information and the performance evaluation of subsidiaries from an empirical perspective. From a strategic point of view, it studies the goals and organizational environment of the centralized financial control system in system, as well as the arrangement of financial institutions [7]. Said proposed and summarized the common problems of enterprise informatization: the reuse of information is not sufficient, the degree of application of new technologies varies, and many new concepts are in a wait-and-see state. Some people put forward the use of governance theory, system theory, cybernetics, and other theories to analyze the key points of financial and accounting work in the ERP environment, and pointed out the new trend of financial management in the ERP system [8]. Manganelli et al. presented and introduced the advanced financial accounting, management accounting, and cost management thoughts embodied in the ERP financial management system. Focusing on the process of ERP system implementation, the development process of financial management informatization, the application status of the financial modules and other submodules, and some key points and difficulties in development are discussed [9]. Hou and Yang proposed taking IT technology as the innovation environment, studying the integration of IT technology and financial management, pointing out the innovative ideas of financial management in the information technology revolution, and discussing the trend of financial management reform of group enterprises under the environment, and using typical examples represented by the company, explore its financial innovation model [10]. Kregel systematically expounded that after the implementation of ERP in group enterprises, how to establish a modern information system, how to achieve centralized financial management, and how to expound its long-term significance and profound impact [11]. Meltzer and Olin proposed an integrated information system to improve various operational decisions, control financial, and nonfinancial information requirements, and discuss its online real-time discounting and monitoring of sales, production, procurement, and financial operations through cases [12].

On the basis of the current research, the author proposes a refined evaluation method for the financial management quality of listed energy companies based on the Internet of Things and the ERP model, selects an energy power supply enterprise as a pilot unit, combines the development strategy and the current challenges, and conducts a comprehensive analysis of the process and effect of its implementation of the financial management system. Therefore, it reflects the superiority of the refined evaluation method for the financial management quality of listed energy companies based on the Internet of Things and the ERP model.

3. Research Methods

3.1. The Concept of ERP Financial System. In the management of enterprises, clear and distinct financial management is extremely important, and it is an indispensable part of the entire The ERP program [13]. ERP financial management system is different from general financial software, as part of ERP system; it has corresponding interfaces with other subsystems, and can integrate with logistics management, production control, and human resources, etc. Specifically, the financial management system is the core position of ERP and is mainly based on the following two points:

3.1.1. Provide Sufficient Management Information. The amount of business data of the enterprise occupied by any subsystem in the ERP environment cannot be as rich as the financial management system, and the business status of the enterprise can be comprehensively and comprehensively reflected through the value form. Almost all departments and all transaction processes in the business operation process are connected with the financial department. The financial department is responsible for recording, accounting, and reporting the business performance and financial status of the enterprise [14].

3.1.2. Realize Prebudgeting, In-Process Control, and Postevent Analysis. Any decision made by an enterprise must be planned in advance in order to ensure that the decisions made by enterprises meet market requirements and meet the constraints of their own capabilities. The financial management system can learn from past financial data and current market data, etc., and provides key information needed by senior managers to make correct decisions [15].

3.2. Functional Structure of ERP Financial Management System. The object of financial management is the capital flow of the enterprise, and it is the measurement and performance of the operation effect and efficiency of the enterprise, therefore, the financial management system has always been the focus of enterprises in various industries when implementing ERP [16]. Generally speaking, an ERP financial management system includes three levels of management decision-making types, namely financial business accounting management layer, financial management control layer, and financial auxiliary decision-making layer, and is integrated with the basic application environment of the organization and the information technology support environment to constitute an integrated system with functional modules corresponding to the information processing process at each level, forming a standardized financial management system. This system should be based on best business practice, integrate advanced management ideas and the best business processing mode into the ERP system, and inform flexible configuration to achieve various financial business needs. Financial management in ERP is different from general financial software, as part of the ERP system, it has corresponding interfaces with other modules in the system and can be integrated with each other, its functions revolve around the two basic functions of decision-making function and control function of financial management, the overall functional structure diagram is shown in Figure 1.

3.3. Characteristics of Financial Management of Listed Energy Enterprises

3.3.1. Large Scale of Capital Stock and Cash Flow. At present, energy power supply enterprises are in a period of rapid development, the construction of large-scale urban, rural, and county power grids by power supply enterprises has been launched. Objectively, it is required that power supply enterprises increase investment in large-scale infrastructure to adapt to economic growth and the needs of the masses. As state-owned enterprises, power supply enterprises have obvious advantages, and it is easy to obtain the support of state funds and policies, and holding a large amount of monetary funds has changed from possible to inevitable [17].

3.3.2. Centralized Financial Management and Unified Fund Management. Power supply enterprises currently adopt a financial management model of "centralized management and appropriate decentralization". The financial rights are unified in the corporate headquarters, and at the same time, the management method of "revenue and expenditure" is adopted, and appropriate decentralization is carried out according to the characteristics of subsidiaries and branches. For branches, under the unified management of the company headquarters, they adopt their own management modes according to different specific financial conditions. In terms of capital management, the head office manages the project funds in a unified manner, and allocates them according to the project construction progress of the branch; In terms of revenue, the head office has set up a special account for electricity revenue and collects all electricity fee income from each branch. In terms of costs and expenses, the head office manages cost units such as branches and subordinate units in a unified manner, and the finance department of the head office supervises and manages the allocation of budgets and the use of expenditures.

3.3.3. Financial Management Requires the Cooperation of Multiple Departments. As the core content of enterprise operation and management, the financial management of power supply enterprises cannot exist independently of the business activities of the enterprise. Therefore, the financial management of power supply enterprises requires close cooperation between enterprise finance and related business departments. The fund activities of power supply enterprises are wide-ranging, large-scale, diverse, and complicated. In this case, it is even more necessary for the financial and other management departments at all levels of the company (such as marketing, production planning, infrastructure, and other departments) and capital users to jointly manage.

3.3.4. There Are Risks in Investment Recovery and Capital Management. Engineering funds are an important capital expenditure item for power supply companies, every year, power supply companies have many large-scale engineering projects, for example, in 2009, and the investment in power grid construction of the State Grid Corporation of China reached 298 billion yuan, a considerable amount. Due to the large amount of the project, there are many uncertain factors in its construction, and it is difficult to control the leakage of secrets, therefore, it is easy to cause waste funds in the construction of engineering projects for power supply enterprises and even fraudulent behaviors, resulting in the difficulty of recovering investment income [18].

3.4. New Features of ERP Financial Management System

(1) Scientific and timely, the ERP financial management system is not simple financial software; it is closely integrated with other business subsystems, and covers financial accounting, management accounting, and cost accounting. Through the implementation of the ERP financial management system, the integration of finance and ERP system can be realized, and advanced planning, control, and decision-making ideas can be perfectly combined with ERP software design, using the accounting data and financial analysis module, it is possible to carry out

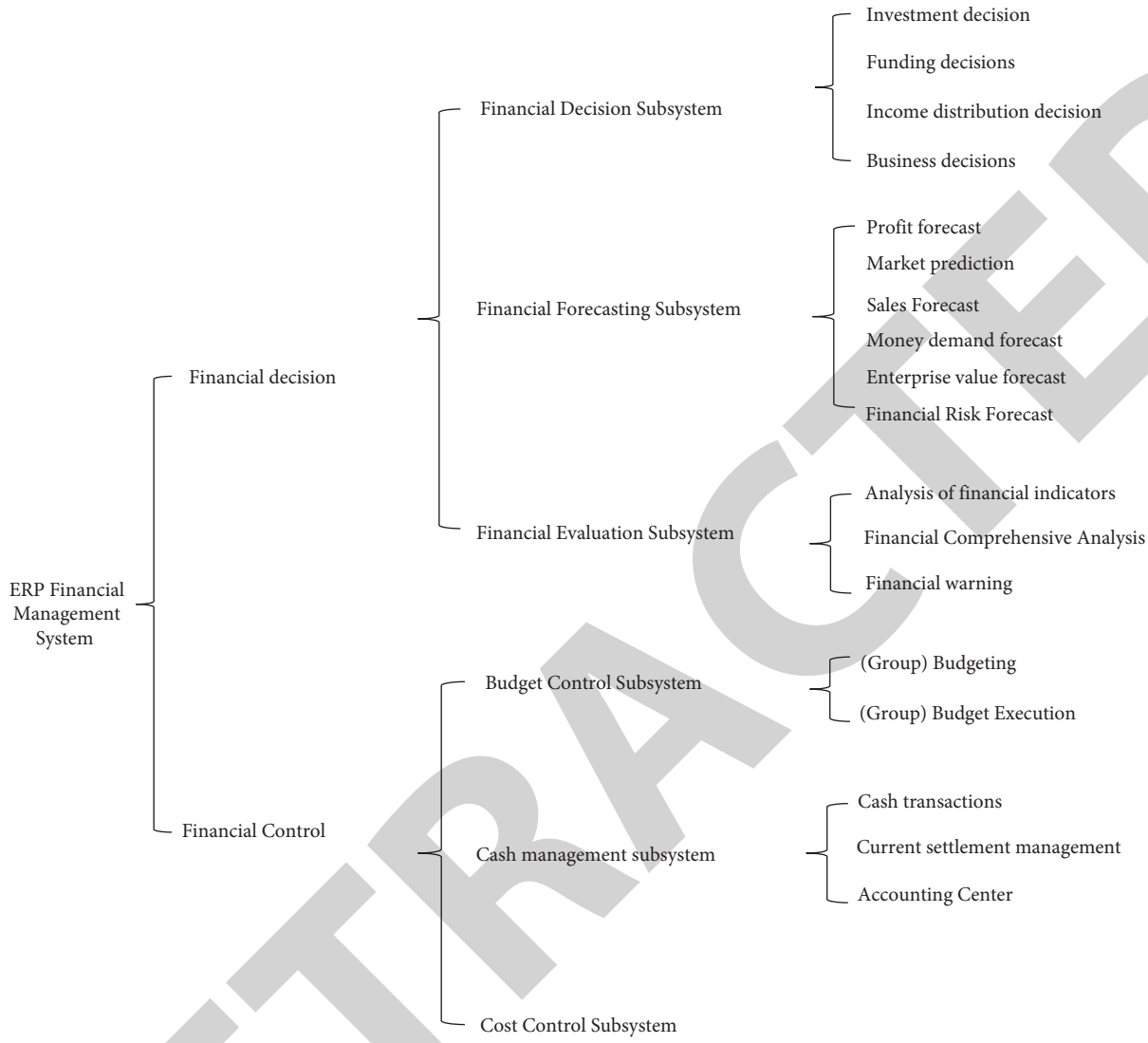

Figure 1: Functional structure of the financial management system.

company-level and department-level budgets and forecasts, which is helpful for enterprise management to make forward-looking and correct analysis and forecasts. Every authorized person in the ERP financial management system can grasp the real-time information at any time, and each business operation department or link of the power supply enterprise can obtain the information it needs at any time, it greatly reduces the workload of accountants, accelerates the speed of accounting work, and reduces the complexity and errors of the process, thereby greatly improving work efficiency [19].

(2) Comprehensiveness and integration: the ERP system emphasizes the comprehensive combination of people, finance, materials, supply, production, and sales; it expands the meaning of enterprise resources to include plant, materials, equipment, capital, manpower, technology, reputation, and other tangible and intangible information that can be deployed and used by enterprises; it reflects advanced management ideas and concepts. ERP financial management system is an important part of the ERP system. It is a man-machine combination system and an organic collection of resources such as people and information equipment; it is composed of accounting personnel, computer hardware, computer software, internal control systems, and other elements. It has high integration. The financial management system under the ERP environment introduces Internet technology, communication technology, and data warehouse technology into the process of financial information processing and organically integrates with other management subsystems of ERP [20].

3.5. Design and Implementation Plan of a Financial Management System for an Energy Power Supply Company

3.5.1. Accounting Level. First of all, it needs to be incorporated into the management business and economic

business settings of unified management and accounting, unifying the management and accounting of the management business and economic business of the entire enterprise group company. Provide the basis for the elimination and consolidation of group financial data. At the same time, it also reduces the workload of financial personnel and realizes the reconciliation between the upper and lower companies as well as between the subsidiary companies. Second, establish a unified subject system. Henan Company has set up first-level subjects and some detailed subjects shared by all units in the ERP financial management system and unified the subject system. By automatically summarizing the vouchers of each member company, inputting the reports in batches, and collecting the reports to generate a summary account, the "one set of accounts" management of the upper and lower companies is realized. Relieve the actual operating pressure such as adding, modifying, and deleting subjects brought by the huge subject system, which greatly reduces the workload of financial personnel. In terms of authority management, authority control is strictly carried out, and the operation process of different users in the system, the authority and data authority of different users are different, which greatly ensures the security of data. Finally, in terms of report management and accounting queries, the report templates are distributed uniformly to ensure the consistency of the report format for all units of the company. The realization of the timing function makes the summary of vouchers, batch input of reports, and report collection be completed automatically, reducing laborious manual operations and staff workload. In the implementation of the ERP financial system, the power supply company analyzed which reports can be obtained by querying premade reports in the system and which need to be obtained through customization [21].

3.5.2. Budget Management. The company formulates the budget according to the annual target indicators issued by the headquarters company and prepares the total budget with reference to the various budget preparation methods supported by the ERP system, including (setting up the organizational structure, group budget subjects, and system parameters, etc.); defining budget plans (making a unified plan for use by subordinate companies); issue budget data (mainly refers to budget subjects, managed accounting items, budget plans, etc.): system settings include budget management module settings, etc.; approval budget refers to the review and approval of the preparation of the subordinate company's budget (that is, the secondary budget): budget issuance means that the company issues the approved information to its subordinate companies; budget execution means that the subordinate companies enter the state of budget execution: budget execution control refers to the real-time budget control of business occurrences starting from the release of budget goals, it covers the complete budget application process from budget execution and control, to budget analysis and adjustment, to budget assessment and evaluation, to achieve the purpose of real-time monitoring; budget analysis refers to the company's budget execution according to the subordinate secondary and grassroots units, carries out multiangle summary analysis, and the analysis methods include several fixed-format analysis reports obtained in the budget system: budget execution progress analysis Table, budget execution variance analysis Table, budget execution status Table of accounting projects, etc., you can also define personalized analysis reports through the reporting system, achieve a comprehensive analysis, it fully reflects the core management idea of comprehensive budget [22]. Figure 2.

The construction of the company's ERP financial management system is in accordance with the requirements of centralized management of funds of the group company in terms of capital management, and strictly implements the mode of unified revenue and expenditure at the headquarters, all capital income and expenditure of subordinate companies are concentrated in the financial management department of the company headquarters, and subordinate companies do not independently set up accounts in external commercial banks, the use rights, decision-making rights, and financing rights of funds are highly concentrated [23]. In the ERP system, the collection and payment of the company's funds are completely entrusted to the settlement center of the power supply enterprise; the settlement center gathers a lot of work and forms a payment bottleneck. Fund monitoring and approval mean that, on the basis of centralized data resources to realize unified revenue and expenditure, the approval management is carried out according to the responsibilities, authority, and process so as to realize the real-time management and online control of funds. Fund borrowing and fund analysis are done through the ERP financial management system of the bank-enterprise interconnection to finally achieve the balance of cash receipts and payments plan, control the disbursement behavior according to the budget; realize the integrated management of financial business; timely and accurate cash analysis and other fund management goals. Figure 3 [24].

3.5.3. Financial Decisions. At the level of financial decision-making, it is necessary to establish a comprehensive and complete financial analysis system, apply ERP system business intelligence and database technology, and provide effective support for company decision-making with a variety of advanced analysis, reporting, and flexible query capabilities. Provide an open application platform to meet the evolving needs of power supply companies [25]. In the original financial software, financial analysis is mainly based on reported data, the analysis method is outdated, and the timeliness and scientificity are not ideal. The financial decision-making level solution of ERP financial management system of a Power Supply Company, through the establishment of a financial decision support platform composed of a data warehouse, financial analysis system, financial audit system, comprehensive query and analysis system, in-depth financial analysis and evaluation, and timely discovery of effective information, so as to meet the decision-making needs of the management of the group company. In the ERP system, decision analysis and comprehensive query analysis

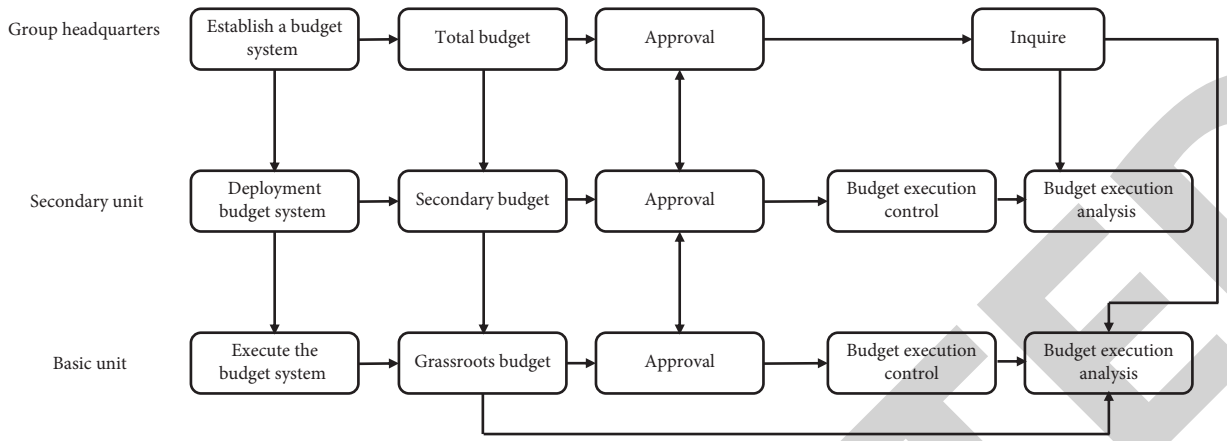

Figure 2: Budget management structure diagram.

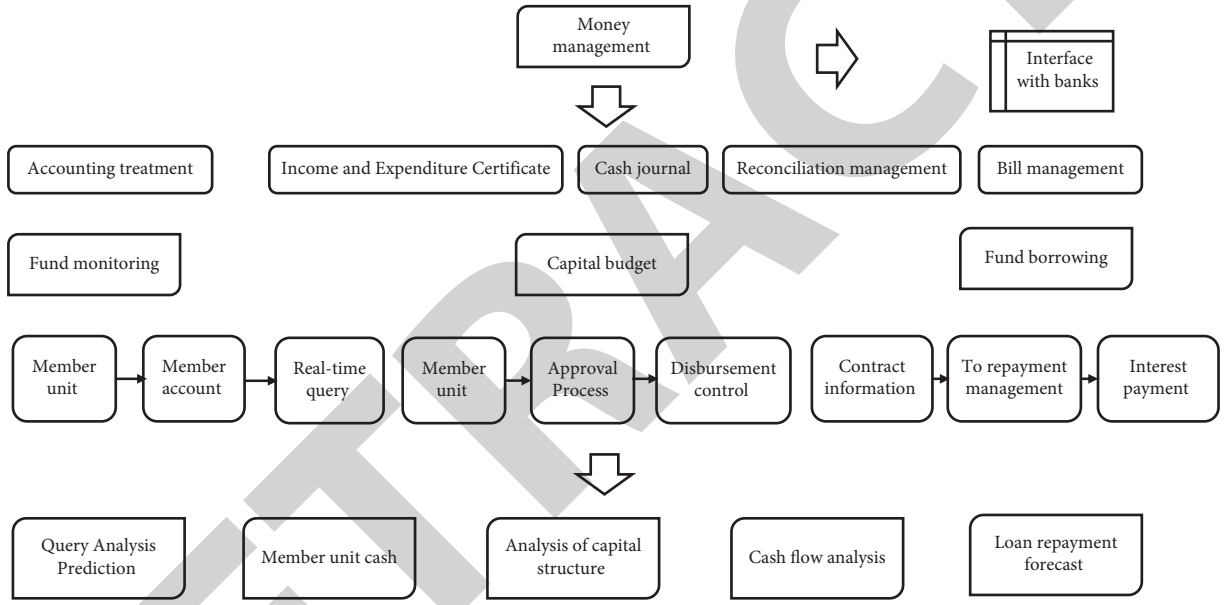

Figure 3: Funds centralized management mode.

are based on the centralized financial management platform and core business system. The index analysis is automated, the evaluation system is diversified, and it is seamlessly linked with other business system data. Figure 4.

4. Results Analysis

Through the implementation of the pilot, the positive effects of the company's corporate financial management system are as follows:

4.1. Realize the Transparency of Financial Business and Realize the Dynamic Centralized Management of Funds. It mainly includes transparency of electricity bills, sales revenue, transparency of accounts receivable management, and transparency of cash flow. Real-time monitoring and management of electricity bill cash flow to speed up capital turnover and reduce financial expenses; Analyze and predict the risk of electricity bills to provide a scientific basis for decision-making; Fundamentally solve the problems of subordinate units concealing income, fabricating accounts, man-made operations, exaggerating line losses, and misappropriating funds, etc. that are prone to occur in power supply enterprises. It has changed the situation that the traditional financial income is allocated monthly, accounts are represented by representatives, and the flow of funds is too slow. Through the real-time monitoring and management of electricity bill cash flow, the efficiency and effectiveness of the provincial company's capital use are greatly improved. The implementation of the financial management system has realized the management of funds in a meal, and standardized the preparation, reporting, summarizing, balancing, and issuing procedures of the company's capital plan. Establish a dynamic capital monitoring platform to dynamically monitor the company's capital situation throughout the process to prevent capital risks.

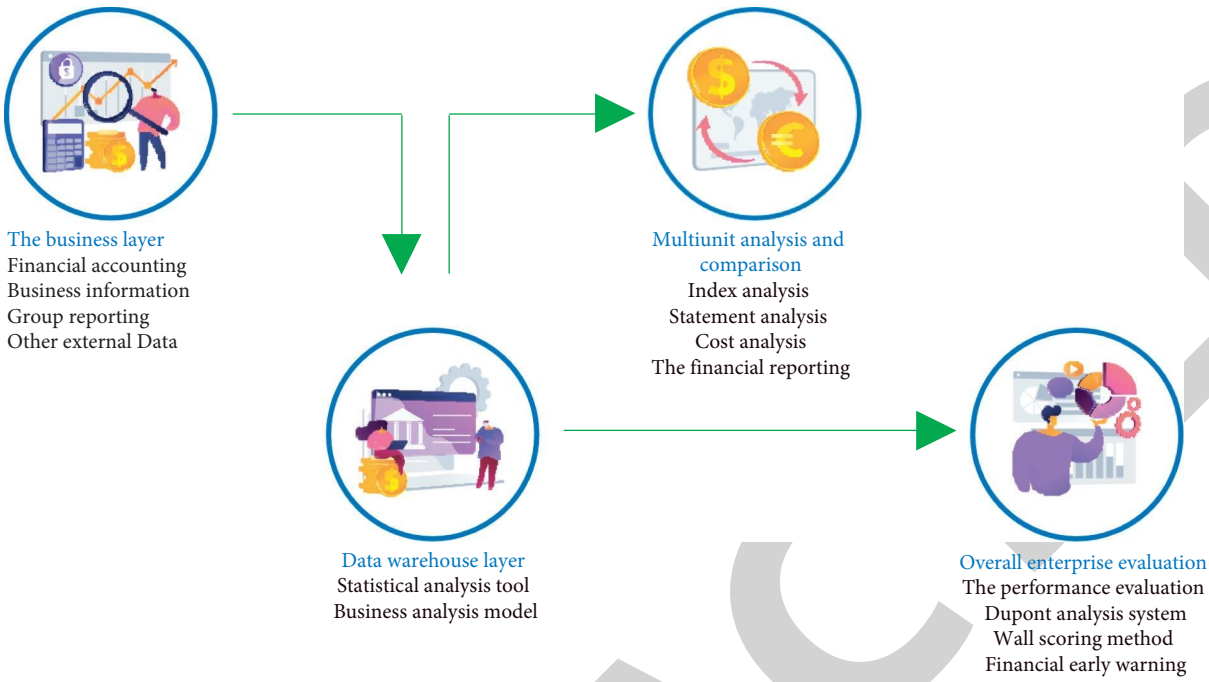

Figure 4: Financial decision analysis platforms (high-end).

Table 1: Business statements of enterprises.

Project	This reporting period	Last year
Total operating income	5,844,954,274.46	5,145,148,555.72
Operating profit	272,049,258.31	236,758,634.89
Total profit	271,850,107.55	243,704,874.25
Net profit attributable to shareholders of the company	196,838,179.44	183,963,545.32
Earnings per share (yuan)	0.85	0.79
	End of the reporting period	Beginning of this reporting period
Total assets	3,333,954,542.42	2,934,954,442.32

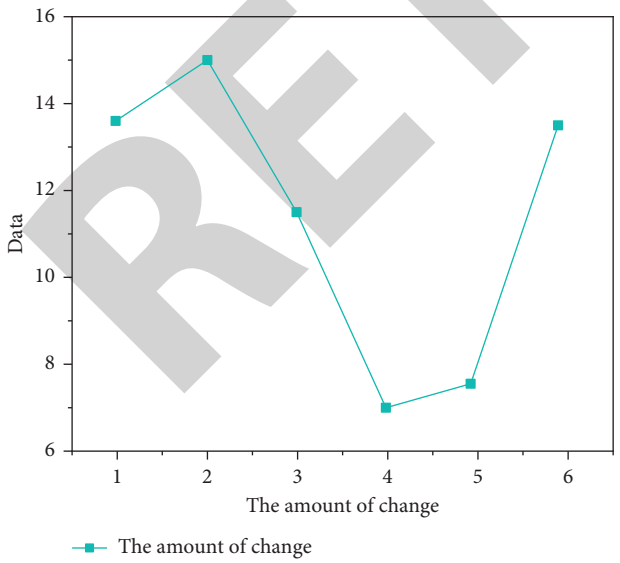

Figure 5: Changes in business operations.

4.2. Realize Comprehensive Budget Control and Financial Revenue Increase. The implementation of financial management systems enables managers to use the budget to allocate, assess, and control various financial and nonfinancial resources of various departments and units within the company; effectively organize, and coordinate the company's business activities, control the company's key operating indicators; centralize fund management, reduce costs; and complete the established business objectives, so that the overall budget control is truly implemented. For a brief review of the financial statements, see Table 1 and Figure 5 below.

As can be seen from the chart, after conducting the pilot of a refined assessment of the financial management quality of listed energy companies based on the Internet of Things and ERP model, the increase in total assets has changed by 13.59%.

5. Conclusion

To sum up, the financial operation status of listed energy companies is higher than that before the pilot program. Total assets increased by 13.59%. This shows that the refined evaluation method of the financial management quality of listed energy companies is based on the Internet of Things and the ERP model, it can realize the economic development of the enterprise and truly improve the financial

management level of the enterprise, it provides a working platform that enables the enterprise to fully control the internal and external information so that the data processing system can clearly provide the data needed for decision-making.

Data Availability

The data used to support the findings of this study are available from the corresponding author upon request.

Conflicts of Interest

The authors declare that they have no conflicts of interest.

Acknowledgments

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